ILLINOIS

ILLINOIS COMMERCE COMMISSION

ILLINOIS COMMERCE COMMISSION

ON ITS OWN MOTION

00-0337

- VS -

00-0338

CONSUMERS ILLINOIS WATER COMPANY

00-0339

(Consolidated)

Proposed general increase in water rates

AFFIDAVIT OF ROY A. KING

STATE OF ILLINOIS

SS

COUNTY OF SANGAMON

I, Roy A. King, being duly sworn on oath state that I am the same Roy A. King identified in the following exhibits:

ICC Staff Exhibit 6.00 (direct testimony consisting of a cover page and 8 pages of text in question-and-answer form) and

ICC Staff Exhibit 13.00 (rebuttal testimony consisting of a cover page; 4 pages of text in question-and-answer form; and Schedules 13.01, 13.02, 13.03, 13.04, 13.05, 13.06, 13.07, 13.08, and 13.09);

that I have prepared the above exhibits and am familiar with the contents thereof; and that the above exhibits are true and correct to the best of my knowledge as of the date hereof.

Further affiant sayeth not.

SUBSCRIBED AND SWORN to before me this 14th day of November, 2000.

NOTARY PUBLIC

OFFICIAL SEAL
SANDRA S. SCHMOHE
NOTARY PUBLIC STATE OF ILLINOIS
MY COMMISSION EXPIRES 4-20-2003

1.C.C DOCKET NO 00.0327-00.0329 STAFF. EXMINIMO 6.0013.0

Date MINOR LEE

DIRECT TESTIMONY

of

ROY A. KING

WATER DEPARTMENT

FINANCIAL ANALYSIS DIVISION

ILLINOIS COMMERCE COMMISSION

CONSUMERS ILLINOIS WATER COMPANY

DOCKET NO. 00-0337/00-00338/00-0339

CONSOLIDATED

August 31, 2000

1	Q.	Please state your name and business address
2	A.	My name is Roy A. King. My business address is 527 East Capitol Avenue,
3		Springfield, Illinois, 62701.
4		
5	Q.	By whom are you employed and in what capacity?
6	A.	I am employed by the Illinois Commerce Commission (Commission) as a Economic
7		Analyst in the Water Department of the Financial Analysis Division (FAD).
8		
9	Q.	How long have you been employed by the Commission?
10	A.	Since August of 1979.
11		
12	Q.	Will you please briefly state your qualifications?
13	A.	I graduated from Chicago Technical College in 1970 with a Bachelor of Science
14		degree in Architectural Engineering.
15		
16		From 1970 to May 1979, I served with the U.S. Navy. My assignments included
17		those of Maintenance Supervisor, Instructor, Counselor for a Drug and Alcohol Pro-
18		gram, and managing a division of 30 men and its related equipment. Since August
19		1979, I have been continuously employed by the Commission. Until mid-1982, I was
20		assigned to the Public Utilities Division, Engineering Department, Gas and Electric
21		Section as a Utility Engineer. My duties were to assist the Chief Gas Engineer and
22		the Chief Engineer in the administration of all engineering matters associated with
23		the regulation of privately owned gas and electric utilities in the State of Illinois.

During this period, my duties included (1) evaluating rate filings and rules and regulations filings, (2) assisting the Consumer Services Division, upon request, in handling investigations and correspondence relating to electric and gas inquiries and complaints, (3) evaluating testimony presented by the utilities and conducting cross-examination, (4) testifying on behalf of Staff in applications for Certificates of Convenience and Necessity (Certificates), rate proceedings and other formal cases which contain issues requiring review by the Engineering Department, and (5) processing other work as directed by the Chief Engineer.

In 1982, Staff functions were reorganized and I was assigned to the Water and Sewer Section within the Engineering Department. My duties were very similar to those previously described, except that I worked on matters associated with water and sewer utilities.

In November of 1992, engineering and rate matters for water and sewer utilities were transferred to the Office of Policy and Planning (OPP) and I was assigned to OPP. My duties include (1) evaluating rate schedule filings, and rules and regulations filings, (2) assisting the Consumer Services Division, upon request, in handling inquiries and complaints, (3) evaluating testimony presented by the utilities and conducting cross-examination, (4) testifying on behalf of Staff in applications for Certificates, rate proceedings, and other formal cases which contain issues requireing review by OPP, and (5) reviewing cost-of-service studies for the water and sewer utilities when so assigned. In 1997, Staff's functions were reorganized and I

was assigned to the Rates Department within FAD (formerly Public Utilities Divi-47 sion). In 2000, Staff's functions were reorganized forming a Water Department and 48 I was assigned to the Water Department. My duties are the same as those previous 49 ously described. 50 51 Since being employed by the Commission, I have received an Associates Degree 52 in Business Administration from Lincoln Land Community College, Springfield, Illi-53 nois, and in 1985, I received a Bachelor of Arts Degree in Management from the 54 University of Illinois, Springfield (formerly Sangamon State University), Springfield; 55 56 Illinois. 57 In addition, I have attended a number of courses regarding utility regulation, 58 including several sponsored by the National Association of Regulatory Utility Com-59 60 missioners (NARUC). I completed a one-week utility rate seminar co-sponsored by the NARUC Water Committee and the University of Utah Center for Continuing 61 Education. I have also completed a course in Sewage Treatment Plant Operations 62 which was sponsored by the Environmental Training Resource Center at Southern 63 Illinois University and three courses in depreciation practices which were sponsored 64 by Depreciation Programs, Inc. 65 66 Are you a member of any professional organizations? Q. 67 Yes, I am a member of the Illinois Potable Water Operator's Association, Illinois A. 68 Section of the American Water Works Association and American Water Works As-69

70		sociation.
71		
72	Q.	What is the purpose of these proceedings?
73	A.	Consumers Illinois Water Company ("CIWC" or "Company") has filed revised tariff
74		sheets seeking a general increase in water rates in its Kankakee, Vermilion and
75		Woodhaven service areas. The proposed increases are designed to increase an-
76		nual revenues by approximately 19.1%, 21.75%, and 57.7%, respectfully.
77		
78	Q.	What is your assignment in this case?
79	A.	I was assigned by the Director of the Water Department to participate on behalf of
80		the department to examine CIWC's filing to assess the reasonableness of its re-
81		quest for increases in water rates. Specifically, I am responsible for presenting tes-
82		timony concerning the reasonableness of the proposed depreciation rates pre-
83		sented by the Company's witness Mr. John M. Guastella.
84		
85	DEPR	RECIATION
86	Q.	Are you familiar with the testimony and exhibits of Mr. Guastella concerning
87		depreciation rates being proposed by CIWC for the water facilities in
88		Kankakee, Woodhaven and Vermilion?
89	A.	Yes, I have personally reviewed the testimony and exhibits presented by Mr.
90		Guastella.

91

92	Q.	Have you previously performed any depreciation studies and/or testified
93		and recommended depreciation rates?
94	A.	I participated in the following dockets which included requests for approval of
95		depreciation rates:
96 97 98		Illinois-American Water Company -Docket No. 92-0116; Consumers Illinois Water Company -Docket Nos. 95-0307; and 95-0342 (Consolidated);
99		Citizens Utilities Company of Illinois -Docket No. 94-0481;
100		Northern Illinois Water Corporation -Docket No. 97-0254;
101		Consumers Illinois Water Company -Docket No. 98-0632;
102		Consumers Illinois Water Company -Docket No. 99-0258; and,
103		Illinois-American Water Company - Docket No. 00=0340.
104		
105		
106	Q.	What analysis did you perform of the depreciation rates being proposed by
107		Mr. Guastella?
108	A.	I analyzed CIWC's depreciation rates generally, emphasizing plant service lives and
109		net salvages. In this instance, the Company does not have sufficient plant retire-
110		ment experience to permit a simulated plant balance method for estimating the
111		service life or the net salvage values. Therefore, I examined the average service
112		lives and salvage values of other companies with reasonably comparable facilities,
113		for which I had previously performed similar depreciation studies to determine the
114		appropriated service lives and salvage values for this depreciation study. Also, I re-
115		viewed the information used by Mr. Guastella in calculating his proposed deprecia-
116		tion rates and checked several accounts using the Average Service Life Method.
117		
118	Q.	Could you please describe the Average Service Life Method.

119	Α.	The Average Service Life Method (ASL) recovers the original cost adjusted for net
120		salvage over the average life of the plant, according to the following formula:
121		Original cost minus Salvage = Annual Depreciation Rate
122 123		Average Service Life (yrs.)
124	Q.	How do the rates proposed by CIWC compare with the rates approved by
125		the Commission in the similar cases you considered?
126	A.	The depreciation rates proposed are consistent with the average service lives and
127		net salvage values that were approved for the CIWC, Northern Illinois Water Corpo-
128		ration, and Illinois-American Water Company dockets previously mentioned.
129	Q.	In your opinion is the Company's request to raise the annual depreciation
130		rates from an overall composite rate of 2.94% to 3.13% for Kankakee, 3.07%
131		to 3.20% for Vermilion and 2.00% to 3.25% for Woodhaven as set forth in
132		CIWC's Exhibit 8.1, Schedules 2, 3 and 4 respectively, appropriate?
133	A.	Overall the depreciation rates recommended by Mr. Guastella appears to be
134		appropriate. However, it appears that Account 340 "Data Processing Equipment"
135		should be broken down into sub-accounts to be more sensitive to the service life
136		and retirement of computers and software.
137	Q.	During your investigation in earlier Illinois-American Water Company and
138		Consumers Illinois Water Company rate proceedings, did you review any
139		other depreciation studies?
140	A.	Yes; I consider the practice typical. In those cases, I reviewed depreciation studies
141		relating to Iowa-Illinois American Water Company, Kentucky-American Water Com-

142		pany, New Jersey Water Company, Consumers Illinois Water Company (formerly
143		Inter-State Water Company) as well as the depreciation rates being utilized by Arte-
144		sian Water Company, Inc. and Elizabethtown Water Company.
145	Q.	Are you recommending that Account 340 "Data Processing Equipment" be
146		broken down into sub-accounts to be more sensitive to the service life and
147		retirement of computers and software?
148	A.	Yes. I have recommended to the Commission's Accounting Department Staff
149		that the Depreciation Expense for the Account 340 be calculated on the present
150		composite rate until our investigation is completed. On August 24, 2000, asked
151		in a data request to CIWC (RAK 7.00) that the following information be provided
152		for Account 340:
153 154 155 156 157 158 159 160 161 162 163 164 165		Date Original Depreciation of Cost Reserve Purchase Test Yr. Test Yr. a) Office Furniture b) Personal Computers c) PC Software d) Mainframe Computers e) Mainframe Software f) Other Machinery & Equip. I also requested that the total of items (a) through (f) should be reconciled to the Company's test year rate base for Account 340. I recommend that the Company file
167		this information as part of their rebuttal testimony.
168		
169	Q.	Do you support the Company's proposal to utilize separate rates for each
170		primary account to calculate the depreciation expense?

171	A.	Yes, I am recommending that the depreciation expense be calculated utilizing
172		separate rates for each primary account as set forth in the Company's Exhibit 8.1,
173		Schedules 2, 3, and 4, with the exception of account 340 "Data Processing Equip-
174		ment," which should be broken down into sub-accounts. In my opinion, separate de-
175		preciation rates for primary accounts are more sensitive to the service life and re-
176		tirement in a specific account than a composite rate. As such, rates by primary ac-
177		counts result in a more accurate allocation and recovery of depreciation expense.
178	Q. ·	Does this conclude your Direct Testimony?
179	Α	Yes, it does.

REBUTTAL TESTIMONY

of

ROY A. KING WATER DEPARTMENT FINANCIAL ANALYSIS DIVISION

ILLINOIS COMMERCE COMMISSION

CONSUMERS ILLINOIS WATER COMPANY

DOCKET NO. 00-0337/00-00338/00-0339

CONSOLIDATED

October 26, 2000

1	Q.	Please state your name and business address.
2	A.	My name is Roy A. King. My business address is 527 East Capitol Avenue,
3		Springfield, Illinois, 62701.
4		
5	Q.	By whom are you employed and in what capacity?
6	A.	I am employed by the Illinois Commerce Commission (Commission) as a
7		Economic Analyst in the Water Department of the Financial Analysis Division
8		(FAD).
9		
10	Q.	Are you the same Roy A. King who previously submitted ICC Staff Exhibit
11		6.0 in the direct case?
12	A.	Yes, I am.
13		
14	Q.	What is the purpose of your rebuttal testimony?
15	A.	My rebuttal testimony is in response to the rebuttal testimony of the Company's
16		witness John M. Guastella. Specifically, I am responsible for presenting rebutta
17		testimony and exhibits concerning Mr. Guastella's proposal concerning the de-
18		preciation rates for the sub-accounts to Account 340.
19		
20	Q.	Are you familiar with the testimony presented by Consumers Illinois Water
21		Company's (CIWC) witnesses Mr. John M. Guastella?
22	A.	Yes, I have personally reviewed the testimony presented by Mr. Guastella.
23		
24	Q.	Based on Mr. Guastella's rebuttal testimony, does it appear that CIWC is

25		accepting the average service lives and net salvage values as set forth in
26		your response to the Company's data request 2.0 with exceptions for Main-
27	•	frame Computers and Software sub-accounts?
28	A.	Yes.
29		
30	Q.	In his rebuttal testimony, Mr. Guastella recommends that the average
31		service life for mainframe computers and software should be 8 years for
32		both accounts. Do you support Mr. Guastella's recommendation?
33	A.	Yes. Mr. Guastella's rebuttal testimony (page 4, lines 15 - 19) provides an
34		explanation detailing his discussion with a sales representative for mainframe
35		computers and software. Based on the information provided by the sales repre-
36		sentative and discussions with the Commission's Information Technology Serv-
37		ices (ITS), 8 years appears to be reasonable. The information provided by ITS
38		supports Mr. Guastella's explanation on page 4 of his rebuttal testimony.
39		
40	Q.	Have you recalculated the annual deprecation expense using the deprecia-
41		tion rates proposed by Mr. Guastella in his direct testimony and the rates
42		proposed for the sub-accounts to Account 340 for the Kankakee, Vermilion
43		and Woodhaven Divisions?
44	A.	Yes. The depreciation expenses for the Kankakee, Woodhaven and Vermilion
45		Divisions are set forth on Schedules 13.01 through 13.09.
46		
47	Q.	I show you documents marked for identification as ICC Staff Exhibit 13.0,
48		Schedules 13.01 (Kankakee), 13.04 (Woodhaven) and 13.07 (Vermilion) and

ask you to identify these documents. 49 Schedules 13.01, 13.04 and 13.07 set forth the results of my depreciation study 50 Α. utilizing the Average Service Life (ASL) method to determine the depreciation 51 rates for the water properties. 52 53 I show you documents marked for identification as ICC Staff Exhibit 13.0, 54 Q. Schedules 13.02 (Kankakee), 13.05 (Woodhaven) and 13.08 (Vermilion) and 55 ask you to identify these documents. 56 Schedules 13.02, 13.05 and 13.08 set forth the comparison between the present 57 Α. depreciation rates and the results of my depreciation study utilizing the ASL 58 method. Under my proposed depreciation rates, I am recommending increases 59 in the annual depreciation expense of \$79,130 (or 5.7%) for Kankakee and 60 \$69.542 (or 86.7%) for Woodhaven as well as a similar decrease of \$75,538 (or 61 4.1%) for Vermilion. 62 63 I show you documents marked for identification as ICC Staff Exhibit 13.0, 64 Q. Schedules 13.03 (Kankakee), 13.06 (Woodhaven) and 13.09 (Vermilion) and 65 ask you to identify these documents. 66 Schedules 13.03, 13.06 and 13.09 set forth the comparison between Mr. 67 A. Guastella's proposed depreciation rates and the results of my depreciation study 68 utilizing the ASL method. Under my proposed depreciation rates, I am recom-69 70 mending decrease in the annual depreciation expense of \$46,575 (or 3.1%) for Kankakee, \$21,283 (or 12.4%) for Woodhaven and \$66,142 (or 3.6%) for Ver-71

72

milion.

73		
74	Q.	In developing your depreciation rates, did you continue to utilize the ASL
75		method?
76	A.	Yes. As explained in my direct testimony, the ASL recovers the original cost
77		adjusted for net salvage over the average life of the plant, according to the fol-
78		lowing formula:
79 80 81		Original Cost minus Salvage = Annual Depreciation Rate Average Service Life (yrs.)
82	Q.	Do you support the Company's proposal to utilize separate rates for each
83		account to calculate the depreciation expense?
84	A.	Yes, I am recommending that the depreciation expense be calculated utilizing
85		separate rates for each account as set forth on Schedules 13.01, 13.04 and
86		13.07.
87		
88	Q.	Does this conclude your Rebuttal Testimony?
89	Α	Yes, it does.

CONSUMERS ILLINIOS WATER COMPANY - KANKAKEE

AVERAGE SERVICE LIFE METHOD

TREATN	304.00 320.10 320.20		311.20 311.30 311.50	304.00 310.00	The Karen	307.00	306.00	304.00	ACCOUNT
 TREATMENT EQUIPMENT SUBTOTAL	O Structures & Improvements O Water Treatment Equipment O Chemical Equipment	PUMPING PLANT SUBTOTA	Electric Pumping Equipment Diesel Pumping Equipment Other Pumping Equipment	Structures & Improvements Power Gen. Equipment	SUPPLY PLANT SUBTOTAL	Wells & Springs Supply Mains	Lake, River and Other Intakes	Structures & Improvements	ACCOUNT TITLE
\$6,062,685	\$2,986,480 \$3,076,205	\$1,310,212	\$535,53 <u>5</u>	\$526,353 \$248,324	\$141,772	\$28,915		\$18,726	PLANT BALANCE (\$)
\$0		\$0			\$0				DEPRECIATION RESERVE (\$)
	-25% -25%	ļ	-25%	-25%		-70%	-10%	-25%	(%)
(\$1,515,671)	(\$746,620) (\$769,051)	(\$265,472)	(\$133,884)	(\$131,588)	(\$14,095)		(\$9,413)	(\$4,682)	NET SALVAGE %) AMOUNT (\$)
\$7,578,356	\$3,733,100 \$3,845,256	\$1,575,684	\$669,419	\$657,941 \$248,324	\$155,867	\$28,915		\$23,408	UNRECOVERED COST (\$)
	45.0 35.0		40.0	55.0 30.0		90.0	75.0	30.0	Average LIFE (Yrs.)
\$192,822	\$82,958 \$109,864	\$36,976	\$16,735	\$11,963 \$8, 2 77	\$2,643	\$482	\$1,381	\$780	ANNUAL EXPENSE
3.18%	2.78% 3.57%	2.82%	3.13%	2.27% 3.33%	1.86%	1.67% 1.89%	1.47%	4.17%	XPENSE (%)

Page 1 of 3

CIWC Docket No. 00-0337 - 00-0339 Consolidated Staff Exh. 13.0 Schedule 13.01

CONSUMERS ILLINIOS WATER COMPANY - KANKAKEE

AVERAGE SERVICE LIFE METHOD

342.00 343.00 344.00 345.00	304.00 Office	304.00 330.00 331.00 333.00 334.00 334.00 335.00 339.00	ACCOUNT NUMBER
Stores Equipment Tools, Shop & Garage Equip. Laboratory Equip. Power Equipment	304.00 Office Structure	Structures Dist Reservoirs & Standpipes Mains Services Meter Installation Meters Hydrants Other Plant	ACCOUNT TITLE
\$830 \$421,441 \$84,889 \$220,760	\$37,217,841 \$595,454	\$265,610 \$2,395,592 \$21,236,082 \$7,786,055 \$1,383,529 \$2,033,953 \$2,117,020	PLANT BALANCE (\$)
			DEPRECIATION RESERVE (\$)
5% 0% 50%	0%	-25% -70% -100% -100% 13% -70%	NET S
\$42 \$21,072 \$0 \$110,380	(\$25,318,744) \$0	(\$66,403) (\$14,865,257) (\$7,786,055) (\$1,383,529) \$264,414 (\$1,481,914)	NET SALVAGE %) AMOUNT (\$)
\$789 \$400,369 \$84,889 \$110,380	\$62,536,585 \$595,454	\$332,013 \$2,395,592 \$36,101,339 \$15,572,110 \$2,767,058 \$1,769,539 \$3,598,934	UNRECOVERED COST (\$)
29.00 13.00 20.00 10.00	25.00	30.00 60.00 90.00 60.00 45.00 14.00 43.00	Average LIFE (Yrs.)
·	\$983,237 \$23,818	\$11,067 \$39,927 \$401,128 \$259,535 \$61,490 \$126,396 \$83,696	ANNUAL EXPENSE
3.28% 7.31% 5.00% 5.00%	2.64% 4.00%	4.17% 1.67% 1.89% 3.33% 4.44% 6.21% 3.95% 5.46%	PENSE (%)

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CONSUMERS ILLINIOS WATER COMPANY - KANKAKEE AVERAGE SERVICE LIFE METHOD

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3.07%	\$1,469,459		\$74,429,389	(\$26,768,281)		*	\$209,452 \$47,870,560	TOTAL TOTAL UTILITY PLANT	
							\$58,733 \$12,606 \$138,113	Organization Franchise & Consents Land and Land Rights	301.00 302.00 303.00
3.08%	\$1,469,459		\$74,429,389	(\$26,768,281)		**	\$47,561,108	SUBTOTAL UTILITY PLANT	
8.67%	\$253,781	. 1	\$2,582,897	\$345,701	•	\$0	\$2,928,598	GENERAL PLANT SUBTOTAL	
12.50% 5.46%	\$28,694	8.00	\$229,551				\$229,551	Communication Equip. Misc. Equip.	346.00 347.00
10.77%	\$74,689	6.50	\$485,479	\$208,063	30%		\$693,542	Transportation	340.00 Tr
20.00% 12.50% 12.50% 5.00%	\$24,330 \$5,500	8.00 8.00 20.00	\$105,656 \$125,240 \$194,636 \$110,006				\$125,240 \$125,240 \$194,636 \$110,006	MainFrame Computers MainFrame Software Other Machinery & Equip.	340.04 340.05 340.06
4.74% 12.50%	\$2,911 \$10,139	19.00	\$55,301 \$81,108	\$6,145	10%		\$61,445 \$81,108		340.01 340.02
XPENSE (%)	ANNUAL EXPENSE	Average LIFE (Yrs.)	UNRECOVERED COST (\$)	NET SALVAGE %) AMOUNT (\$)	NET (%)	DEPRECIATION RESERVE (\$)	PLANT BALANCE (\$)		ACCOUNT NUMBER

		\$ 192,845	3.18%		\$ 191,351	3.16%	\$6,062,685	TREATMENT EQUIPMENT SUBTOTAL	TRE,
								Citatings Education	010.10
•								Chamical Equipment	320 20
•		\$ 100 821	3 57%		109 821		\$3 076 205	Water Treatment Equipment	320.10
\$ 1,493		\$ 83,024	2.78%		\$ 81,531	2.73%	\$2,986,480	Structures & Improvements	304.00
			.::						
			٠						
\$ 74		\$ 36,980	2.82%		\$ 36,905	2.82%	\$1,310,212	PUMPING PLANT SUBTOTAL	
	i a							Other Pumping Equipment	311.50
	2,25		14.1					Diesel Pumping Equipment	311.30
•	S	\$ 16,762	3.13%		\$ 16,762	3.13%	\$535,535	Electric Pumping Equipment	311.20
\$ 74	ξ,	\$ 8,269	3.33%		\$ 8,195	3,30%	\$248,324	Power Gen. Equipment	310.00
,		\$ 11,948	2.27%		\$ 11,948	2.27%	\$526,353	Structures & Improvements	304.00
	u Šķ		Ž.á						
				A					-
1	Š	\$ 2,647	1.87%		\$ 2,647	1.87%	\$141,772	SUPPLY PLANT SUBTOTAL	
			.						
1		67	1.89%					Supply Mains	309.00
r		\$ 483	1.67%		\$ 483	1.67%	\$28,915	Wells & Springs	307.00
•		\$ 1,384	1.47%		\$ 1,384	1.47%	\$94,131	Lake, River and Other Intakes	306.00
		•	1.50%		•			Collecting & Impounding Reser	305.00
- ·		\$ 781	4 17%		\$ 781	4.17%	\$18,726	Structures & Improvements	304.00
								X	
4 14 2									
PRS. VS. PRO.		ANN. EXP.	%		ANN. EXP.	*	BALANCE (\$)	חדנב	NUMBER
		rroposed	281.0			f.mda.			

Consumers Illinois Water Company - Kankakee

Page 2 of 3

1 1					;			,			
331.00	Mains	\$21,236,082	1.89%	\$ 401	401,362		1.89%	67	401,362	ś	
333.00	Services	\$7,786,055	3,33%	\$ 259	259,276		3.33%	*	259,276		
334.00	Meter Installation	\$1.383.529	4.44%	\$	61.429		4.44%	*	61.429	~	
334.00	Meters	\$2.033.953	6.21%	s 128	126.308		6.21%	6	126.308		r
335.00	Hydrants	\$2,117,020	3.95%	5 83	83,622		3.95%	₩.	83,622	⇔	•
339.00	Other Plant						5.46%			Y T	
Take to see the	serve the rest springs of	\$37,217,841	2.64%	\$983,079	,079		2.64%		\$983,079	~	
										y () 25.	
Jenarajian Jenarajian						As .				W S	
304.00	Office Structure	#505 A54	1000	9	2000		000	4	22 040	1	
3 1	States Residences	7030	3 20 2	,	3		3 2 2	,	77	•	
946.00	Tools Office of Control of Control	4000	3.2079	, 4	2		2.20%		,	•	
	loois, Shop & Garage Equip.	\$421,441	7.31%	4	30,807		7.31%	•	30,807		
343.00	Laboratory Equip.	\$84,689	5.00%	49	4,244		5.00%	*	4,244	**	,
343.00 344.00	Power Equipment	\$220,760	5.00%	\$ 11	11,038		5.00%	4	11,038	**	

Consumers Illinois Water Company - Kankakee

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COMPARISON OF COMPANY'S PRESENT AND STAFF'S PROPOSED DEPRECIATION RATES

	38.	\$1,469,350		3.07%	er a marke establica	\$1,390,219	2.90%	\$47,870,560	TOTAL UTILITY PLANT	Γ
								\$209,452	TOTAL	
					· .			\$138,113	303.00 Land and Land Rights	-
								\$12,606	302.00 Franchise & Consents	မ
					i Na Nazar			\$58,733	301.00 Organizationີ	3
									Marine and the second s	10 July 10 Jul
79,130	÷	\$1,469,350		3.08%		\$1,390,219	2.92%	\$47,661,108	SUBTOTAL UTILITY PLANT	
77,563	*	253,799	*			\$ 176,236		\$2,928,598	GENERAL PLANT SUBTOTAL	
				5,46%		•	0.00%		347.00 Misc Equip.	u
,	₩	28,694	*	12.50%		\$ 28,694		\$229,551	- 1	w
			7						illo Maria Maria	
	↔	74,694	£7	10.77%		\$ 74,694	10.77%	\$693,542	340.00 Transportation	3
				9.0			0,000		Oro, 00 Cele Macillya y a Equip.	
5 500	,	5 500	,	5 00%		<i>*</i>	2000	\$110,000		.
24,330	69 69	24.330	67 67	12.50%		• •• •	00%	\$194 636		د.
15,655	S	15,655	S	12.50%		•	0.00%	\$125,240		φ
21,939	4	21,939	4	20.00%		•	0.00%	\$109,696	340.02 PC Software	ي
10,139		10,139	4	12.50%			0.00%	\$81,108	340.01 Personal Computers	ų
ı	49	2,912	ક	4.74%	÷	\$ 2,912	4.74%	\$61,445	340.00 Office Furniture	ÿ
		-								ब्र कुल -
	ŀ	_	I							
							1748			
PRS. VS. PRO.	PR	ANN. EXP.	,	*		ANN. EXP.	×	BALANCE (\$)	TITLE	NUMBER
		Proposed	P	Staff's		Present	. 2 I	PLANT	ACCOUNT	ACCOUNT
familia o management										

Consumers Illinois Water Company - Kankakee

Page 1 of 3

\$ 192,845
3.57%
2.78%
2.82%
3.13%
3.33%
2.27%
1.87%
1.89%
1.67%
1.47%
1.50%
4.17%
%
Staffs

COMPARISON OF COMPANY'S PROPOSED AND STAFF'S PROPOSED DEPRECIATION RATES Consumers Illinois Water Company - Kankakee

Page 2 of 3

ACCOUNT NIJMRER	ACCOUNT	PLANT	Company	Presemt	200	- (0	Staffs	Prop	osed beso(000	Va 27
								ľ		Bride M. Couran A. Couran Co. C.		
ALENNA.												
304.00	Structures	\$265,610	4.17%	\$\$	11,076	-	4.17%	59	11,076		59	
330.00	Dist Reservoirs & Standpipe	\$2,395,592	1.67%	69	40,006		1.67%	49	40,006	/: *:	₩.	
331.00	Mains	\$21,236,082	1.89%	\$ 40	401,362		1.89%	⇔	401,362		₩.	•
333.00	Services	\$7,786,055	3.33%	\$ 25	259,276	·.	3.33%	⇔	259,276		€^	
334.00	Meter Installation	\$1,383,529	4.44%	⇔	61,429		4.44%	↔	61,429		₩.	
334,00	Meters	\$2,033,953	6.21%	\$ 13	126,308		6.21%	¢,	126,308		49	
335.00	Hydrants	\$2,117,020	3.95%	69	83,622		3.95%	49	83,622		49	
339.00	Other Plant				-		5.46%					
		\$37,217,841	2.64%	65	\$983,079	-	2.64%		\$983,079		45	
Saladara e e e e e e e e e e e e e e e e e e						· · ·		11 11 11 11 1				
304.00	Office Structure	\$595,454	4.00%	65	23,818		4.00%	69	23,818		49	,
342.00	Stores Equipment	\$830	3.28%	₩	27		3.28%	49	27		₩.	,
343.00	Tools, Shop & Garage Equit	\$421,441	7.31%	€ 1	30,807		7.31%	49	30,807			
344.00	Laboratory Equip.	\$84,889	5.00%	69	4,244		5.00%	49	4,244		↔	
345.00	Power Equipment	\$220,760	5.00%	41	11,038		5.00%	↔	11,038		· •	

COMPARISON OF COMPANY'S PROPOSED AND STAFF'S PROPOSED DEPRECIATION RATES Consumers Illinois Water Company - Kankakee

Page 3 of 3

	ad a substanting to policy of the same of the	\$1,469,350	%	3.08%		\$1,515,924	3.18%	\$47,870,560	TOTAL UTILITY PLANT	
								\$209,452	TOTAL	
					·			# ioo;		
								\$138.113	Land and Land Rights	303.00
								\$12,606	Franchise & Consents	302 00
								\$ 58,733	Organization	301.00
										jan auchata
(46,575)	714.1	\$1,469,350	%	3.08%		\$1,515,924	3.18%	\$47,661,108	SUBTOTAL UTILITY PLANT	
										-
(46,575)	\$	253,799	45			\$ 300,373		1 \$2,928,598	GENERAL PLANT SUBTOTAL	•
				9,1	e e e	•			T de t	
ı			8	× 46%		, p	0 00%		Misc Equip	347 00
•	€9	28,694	% ***	12.50%	Ī	\$ 28,694	12.50%	\$229,551	Communication Equip.	346.00
										Contraction (Contraction)
								-	-	
•	59	74.694	% S	10.77%	Ī	\$ 74,694	10.77%	\$693,542	Transportation	340.00
			K S.A.						1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
(16,501)	\$		% •	5.00%		\$ 22,001	20.00%	\$110,006	Other Machinery & Equip.	340.05
(14,598)	4	-	%	12.50%		\$ 38,927	20.00%	\$194,636	MainFrame Software	340.04
(9,393)	&	15,655	% •	12.50%		\$ 25,048	20.00%	\$125,240	MainFrame Computers	340.03
1 2 42	⇔ >		%	20.00%	Ī	\$ 21,939	20.00%	\$109,696	PC Software	340.02
(6,083)	49	10,139	% \$	12.50%		\$ 16,222	20.00%	\$81,108	Personal Computers	340.01
4	₩.	2,912	%	4.74%		\$ 2,912	4.74%	\$61,445	Office Furniture	340.00
									The state of the s	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
										(H)=1/1=1/1/11
					A.					
Pro. V. Pro.	Populari malifali e contro à la contro de la	ANN. EXP.		%		ANN. EXP.	%	BALANCE (\$)	ππLE	NUMBER
ر کستند کا		Proposed		Staffs		Presemt	Company	PLANT	ACCOUNT	ACCOUNT

CONSUMERS ILLINIOS WATER COMPANY - Woodhaven AVERAGE SERVICE LIFE METHOD

Page 1 of 3

3.44%	\$10,231		\$371,541	(\$74,308)		\$0	\$297,233	TREATMENT EQUIPMENT SUBTOTAL	TREATME
2.78% 3.57%	\$1,346 \$8,885	45.0 35.0	\$60,559 \$310,983	(\$12,112) (\$62,197)	-25% -25%		\$48,447 \$248,786	Structures & Improvements Water Treatment Equipment Chemical Equipment	304.00 Struct 320.10 Water 320.20 Chem
3.18%	\$11,256		\$419,185	(\$64,867)			\$354,318	PUMPING PLANT SUBTOTA	
3.13%	\$8,057	40.0	\$322,291	(\$64,458)	-25%		\$ 257,833	Electric Pumping Equipment Diesel Pumping Equipment Other Pumping Equipment	311.20 311.30 311.50
2.27% 3.33%	\$37 \$3,162	55,0 30.0	\$2,041 \$94,852	(\$408)	-25% 0%		\$1,633 \$94,852	Structures & Improvements Power Gen. Equipment	304.00 Stu 310.00 Pow
2.07%	\$7,307		\$382,475	(\$28,927)	1		\$353,548	SUPPLY PLANT SUBTOTAL	
1.67% 1.89%	\$4,618 \$412	90.0	\$277,100 \$37,080	\$0 (\$15,268)	0% -70%		\$277,100 \$21,812	Wells & Springs Supply Mains	307.00 309.00
1.47%	\$0	75.0	\$0	& &	0% -10%			Collecting & Impounding Rese Lake, River and Other Intakes	305.00 306.00
4.17%	\$2,277	30.0	\$68,295	(\$13,659)	-25%		\$54,636	304,00 Structures & Improvements	304, 00
	en en								
(%)	(\$) ANNOAL EXPENSE	Average LIFE (Yrs.)	COST (\$)	NET SALVAGE	(%) NE	RESERVE (\$)	BALANCE (\$)	ACCOUNT TITLE	ACCOUNT NUMBER
מחופת	ANIBIAIA EV			21.52					

CONSUMERS ILLINIOS WATER COMPANY - Woodhaven AVERAGE SERVICE LIFE METHOD

345.00	304.00 342.00 343.00	AND STREET	100 E	335.00 339.00	334.00	333.00	330.00 331.00	304.00		ACCOUNT NUMBER
Power Equipment	Office Structure Stores Equipment Tools, Shop & Garage Equip.			Hydrants Other Plant	Meters	Services	Dist Reservoirs & Standpipes Mains	Structures	Williams of Chicks.	ACCOUNT TITLE
\$5,167 \$103.917	\$189,628 \$0 \$33,247		\$2,240,164	\$59,678 \$2,734	\$14,160	\$736,986 \$5,226	\$207,078 \$1,213,305	\$997		PLANT BALANCE (\$)
										DEPRECIATION RESERVE (\$)
50%	5% 5%	1		-70% 0%	13%	-100%	-70%	-25%		NET (%)
\$51,959	\$1,662 \$0		(\$1,631,709)	(\$41,775)	\$1,841	(\$736,986) (\$5,226)	(\$849,314)	(\$249)		NET SALVAGE 6) AMOUNT (\$)
\$51,959	\$189,628 \$0 \$31,585		\$3,871,873	\$101,453 \$2,734	\$12,319	\$1,473,972 \$10,452	\$207,078 \$2,062,619	\$1,246		UNRECOVERED COST (\$)
10.00	25.00 29.00 13.00			43.00 18.30	14.00	60.00	90.00	30.00		Average LIFE (Yrs.)
\$5,196	\$7,585 \$2,430 \$2,68		\$54,598	\$2,359 \$1.49	\$880	\$24,566 \$232	\$3,451 \$22,918	\$42		ANNUAL EXPENSE
5.00%	4.00% 3.28% 7.31% 5.00%		2.44%	3.95% 5.46%	6.21%	3.33% 4.44%	1.67% 1.89%	4.17%		(PENSE

CIWC Docket No. 00-0337 - 00-0339 Consolidiated Staff Exh. 13.0 Schedule 13.04

CONSUMERS ILLINIOS WATER COMPANY - Woodhaven AVERAGE SERVICE LIFE METHOD

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3.68%	\$149,949		\$5,467,329	(\$1,778,306)		\$0	\$57,612 \$4,078,594	TOTAL TOTAL UTILITY PLANT	
							\$4,062 \$38,774 \$14,776	Organization Franchise & Consents Land and Land Rights	301.00 Or 302.00 Fr 303.00 La
3.73%	\$149,949		\$5,467,329	(\$1,778,306)		\$0	\$4,020,982	SUBTOTAL UTILITY PLANT	
8.58%	\$66,557	,	\$422,255	\$21,505		\$0	\$775,719	GENERAL PLANT SUBTOTAL	
12.50% 5.46%	\$11,393 \$111	8.00 18.30	\$91,142 \$2,027	\$0	0%		\$91,142 \$2,027	Communication Equip. Misc. Equip.	346.00 347.00
10.77%	\$6,944	6.50	\$45,136	\$19,344	30%		\$64,480	340.00 Transportation	340.00
12.50% 5.00%	\$9,391 \$2,527	8.00 20.00	\$75,126 \$50,539				\$32,504 \$75,126 \$50,539	MainFrame Computers MainFrame Software Other Machinery & Equip.	340.04 340.05 340.06
20.00% 12.50%	\$6,252 \$4,063	5.00 8.00	\$75,069 \$31,261 \$32,504				\$75,069 \$31,261	Personal Computers PC Software	340.02 340.03
4.74%	\$1,024	19.00	\$19,451	\$2,161	10%		\$21,612	STATEMENT Office Furniture	340.01
XPENSE (%)	ANNUAL EXPENSE	Average LIFE (Yrs.)	UNRECOVERED COST (\$)	NET SAL VAGE	NET	DEPRECIATION RESERVE (\$)	PLANT BALANCE (\$)	ACCOUNT	ACCOUNT NUMBER

					Section 1		2015		- 1. Apr. 1. App. 1. A	
4,284	*	10,228	45	3.44%		5,945	2.00%	\$297,233	TREATMENT EQUIPMENT SUBTOTAL	TRE
										•
	49	ı	€9			•	40		Chemical Equipment	320.20
3,906	49	8,882	↔	3,57%		4,976	2.00%	\$248,786	Water Treatment Equipment	320.10
378	49	1,347	41	2.78%		969	2.00%	\$48,447	Structures & Improvements	304.00
	. 1									7
160										
4,179	45	11,266	**	3.18%	:	7,086	2.00% \$	\$354,318	PUMPING PLANT SUBTOTAL	
					·				120 - 120 -	
•	49								Other Pumping Equipment	311.50
	\$								Diesel Pumping Equipment	311.30
2,914	\$	8,070	49	3,13%		5,157	2.00%	\$257,833	Etectric Pumping Equipment	311.20
1,262	49	3,159	€	3,33%		1,897	200%	\$94,852	Power Gen. Equipment	310.00
4	\$	37	40	2.27%	[.]	33	2.00%	\$1,633	Structures & Improvements	304.00
										SAME THE
		-							NAME OF THE PROPERTY OF THE PR	
247	\$	7,318	*	2.07%		7,071	2.00%	\$353,548	SUPPLY PLANT SUBTOTAL	
			2							
(24)	59	412	45	1.89%		436	2.00%	\$21,812	Supply Mains	309.00
(914)	\$	4,628	Ş	1.67%		5,542	2.00% \$	\$277,100	Wells & Springs	307.00
•	44	ı	\$	1.47%		•	2.00% \$		Lake, River and Other Intakes	306.00
'	45	1	₩	1.50%		•	2.00%		Collecting & Impounding Reser	305.00
1,186	61	2,278	4)	4.17%		1,093	2.00%	\$54,636	Structures & Improvements	304.00
					-				2000	
PRS. VS. PRO.	PRS. V	ANN. EXP.		%	Andrew Mark Mark Andrew	ANN. EXP.	%	BALANCE (\$)	חוווב	NUMBER
3 . 3 .		oposed	Prop	Staffs		Present	Company Pr	PLANT	ACCOUNT	ACCOUNT
	There are a first to the				Control of the Contro					

Consumers Illinois Water Company - Woodhaven

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3,118			, , , ,								
155	\$	5,196	₩.	5.00%		2,078	49	2.00%	\$103,917	Power Equipment	345.00
	\$	258	45	5.00%		103	45	2.00%	\$5,167	Laboratory Equip.	344.00
		2,430	8	7.31%		665	40	2.00%	\$33,247	Tools, Shop & Garage Equip.	343.00
•	49		\$	3.28%	: :	,	45	2.00%	\$0	Stores Equipment	342.00
3,793	*	7,585	₩.	4.00%		3,793	49	2.00%	\$189,628	Office Structure	304.00
										SECTION OF STREET	1
					4						THE WORLD
			٠.٠								
9,693	*	\$54,591		164.20%		\$44,803		134.76%	\$2,240,164	Service of the Committee of the Committe	(1960年)
95	₩	149	\$	5.46%		55	49	2.00%	\$2,734	Other Plant	339.00
1,164	(5	2,357	ę,	3.95%		1,194	₩	2.00%	\$59,678	Hydrants	335.00
596	*	879	\$	6.21%		283	69	2.00%	\$14,160	Meters	334.00
128	*	232	49	4.44%		105	S	2.00%	\$5,226	Meter Installation	334.00
9,802	49	24,542	*	3.33%		14,740	٧,	2.00%	\$736,986	Services	333.00
(1,335)	**	22,931	40	1.89%		24,266	₩	2.00%	\$1,213,305	Mains	331.00
(683)	ss.	3,458	45	1.67%		4,142	⇔	2.00%	\$207,078	Dist Reservoirs & Standpipes	330.00
. 22	ક્ક	42	es.	4.17%		20	47	2.00%	\$997	Structures	304.00
	********* ****************************				- 12						
VS. PRO.	P	ANN. EXP.	A	*		ANN. EXP.	Ą	*	BALANCE (\$)	ппе	NUMBER
- Address		posed	Prof	Staffs		Present	Pr	Company	PLANT	ACCOUNT	ACCOUNT

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Consumers Illinois Water Company - Woodhaven

111 \$ 70 66,559 \$ 49,279							\$67,612	TOTAL	
<i>₩</i> ••••••••••••••••••••••••••••••••••••								-	
4									
en en e			. :				\$14,776	Land and Land Rights	303.00
y v «							\$38,774	Franchise & Consents	302.00
• • •							\$4,062	Organization	301.00
4 4 4								The second secon	ी अस्तर पर्
₩ •• •									
en en e							\$4,020,982	SUBTOTAL UTILITY PLANT	
	4	8.58%		\$ 15,514	2.00%	2.0	\$775,719	GENERAL PLANT SUBTOTAL	
€0 €	4							: .	
•	A)	5.46%		4	Q% \$	2.00%	\$2,027	Misc. Equip.	347.00
	€9	12.50%		1,823	2.00%	2.0	\$91,142	Communication Equip.	346.00
									Michael Control
4 :									
6,944 \$ 5,655	44	10.77%		1,290	\$	2.00%	\$64,480	Transportation	340.00
			si Pilo					A TO THE SECOND	
								÷	
2,527 \$ 1,516	49	5.00%		1,011	\$	2.00%	\$50,539	Other Machinery & Equip.	340.05
9,391 \$ 7,888	\$	12.50%		1,503	\$	2.00%	\$75,126	MainFrame Software	340.04
4,063 \$ 3,413	↔	12.50%		650	\$ 20%	2.00%	\$32,504	MainFrame Computers	340.03
6,252 \$ 5,627	40	20.00%		625	\$	2.00%	\$31,261	PC Software	340.02
9,384 \$ 7,882	49	12.50%		1,501	\$	2.00%	\$75,069	Personal Computers	340.01
1,024 \$ 592	49	4.74%		432	\$	2.00%	\$21,612	Office Furniture	340.00
								The state of the s	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
					•				
-5 Au - 6 Au					4.7				***************************************
ANN. EXP. PRS. VS. PRO.	AN	%		ANN. EXP.		*	BALANCE (\$)	ηπE	NUMBER
3	Proposed	Staff's		Present	1	Company	PLANT	ACCOUNT	ACCOUNT

		VIII Theresto Bill is the their tes	\$ 10,228	att.	3.44%		\$ 10,228	%	3.44%	\$297,233	TREATMENT EQUIPMENT SUBTOTAL	TREATME
<u> </u>			•					₩.			Chemical Equipment	320,20
•	· ()		\$ 8,882		3.57%		\$ 8,882	%	3.57%	\$248,786	Water Treatment Equipment	320.10
•	. (*)		\$ 1,347		2.78%		\$ 1,347	%	2.78%	\$48,447	Structures & Improvements	304.00
												World of
		o ne day day		-							*	
	ī		\$ 11,266		3.18%		\$ 11,266	% \$	3.18%	\$354,318	PUMPING PLANT SUBTO	
											Other Pumping Equipment	311.50
											Diesel Pumping Equipment	311.30
1	69		\$ 8,070		3.13%		\$ 8,070	% \$	3.13%	\$257,833	Electric Pumping Equipment	311.20
·	₩		\$ 3,159	2	3.33%		-	*	3.33%	\$94,852	Power Gen, Equipment	310.00
	· (A)		\$ 37	: :	2.27%		\$ 37	%	2.27%	\$1,633	Structures & Improvements	304.00
) decreases										
سبن												
		e dage and	\$ 7,318	(). V 3. j	2.07%		7,318	% \$	2.07%	\$353,548	PPLY PLANT SUBTOTAL	
						17						
<u> </u>	69		\$ 412	2	1.89%		§ 412	8	1.89%	\$21,812	Supply Mains	309.00
•	41		\$ 4,628	×	1.67%		4,628	8	1.67%	\$277,100	Wells & Springs	307.00
<u>'</u>	49	9 4 0 3 4 3 443	•	~	1.47%			ر ج	1.47%	2201:	Lake, River and Other Intake	306.00
•	(1		·	<u>ر</u>	1.50%		,	€9			Collecting & Impounding Real	305.00
4.	49		\$ 2,278		4.17%		2,278	ر د	4.17%	\$54,636	Structures & Improvements	304.00
	-										(19) 100 miles	\$ 200 Oct
, š						14 74 1424 1837		L	***************************************			
PRO.	RO. Vs.	The second second	ANN. EXP.		%) }	ANN. EXP.	,	%	BALANCE (\$)	TITLE	NUMBER
		en albana garanne	Proposed	ĺ	Staff's		Proposed	P,	Company	PLANT	ACCOUNT	ACCOUNT
,		The second secon										

Consumers Illinois Water Company - Woodhaven

ACCOUNT TITLE	PLANT BALANCE (\$)	Company %	ANN. EX	.e. 1	Start's	ANN	EXP.	
		7			es es			
Structures	\$997	4.17%	\$	42	4.17%	60	42	and the second second second second
Dist Reservoirs & Standpiper	\$207,078	1.67%	ده پ	458	1.67%	49	3,458	
Mains	\$1,213,305	1.89%	\$ 22,	931	1.89%	49	22,931	
Services	\$736,986	3.33%	\$ 24,	542	3.33%	(A	24,542	
Meter Installation	\$5,226	4.44%	\$	232	4.44%	4A	232	
Meters	\$14,160	6.21%	59	879	6.21%	₩.	879	
Hydrants	\$59,678	3.95%	\$ 2,	357	3,95%	49	2,357	
Other Plant	\$2,734	5.46%	s	149	5.46%	↔	149	
THE PROPERTY OF THE PROPERTY O	\$2,240,164	164.20%	\$54	591	164.20%		54,591	
100 miles (100 miles (The same			
Office Structure	£180 628	4 00%	? 7	79.7 7	4 00%	^	7 595	
Stores Equipment	\$0	3.28%	ઝ	•	3.28%	€9		
Tools, Shop & Garage Equip	\$33,247	7.31%	\$,2,	430	7.31%	↔	2,430	
Laboratory Equip.	\$5,167	5.00%	49	258	5.00%	49	258	
Power Equipment	\$103,917	5.00%	₩	196	5,00%	₩	5,196	
	Structures Dist Reservoirs & Standpip Mains Services Meter Installation Meters Hydrants Other Plant Office Structure Stores Equipment Tools, Shop & Garage Equip Laboratory Equip. Power Equipment	TITLE BALA Structures Dist Reservoirs & Standpip: \$1 Mains Services Meter Installation Meters Hydrants Other Plant Office Structure Stores Equipment Tools, Shop & Garage Equiples Laboratory Equip.	ACCOUNT PLANT TITLE BALANCE (\$) 97 Structures \$97 Dist Reservoirs & Standpip \$207,078 Mains \$736,986 Meter Installation \$1,213,305 Meters \$14,160 Hydrants \$5,226 Hydrants \$2,240,164 Other Plant \$2,240,164 Other Structure \$189,628 Stores Equipment \$33,247 Laboratory Equip. \$5,167 Power Equipment \$103,917	### PLANT Company Propose Title BALANCE (\$)	## PLANT Company Proposed TITLE BALANCE (\$)	TITLE BALANCE (\$) % ANN. EXP. Structures \$997 4.17% \$ 42 Dist Reservoirs & Standpips \$1,213,305 1.89% \$ 22,931 Services \$5,226 4.44% \$ 232 Meter Installation \$14,160 6.21% \$ 879 Hydrants \$5,9,678 3.95% \$ 2,357 Other Plant \$2,240,164 164.20% \$ \$5,257 Other Structure \$189,628 4.00% \$ 7,585 Stores Equipment \$33,247 7.31% \$ 2,430 Laboratory Equip. \$5,167 5.00% \$ 5,196	### BALANCE (\$)	### BALANCE (\$)

Page 3 of 3

		or discontinues of management areas	\$149,962		3.68%		\$171,245		4.20%	\$ 4,078,594	TOTAL UTILITY PLANT	
										\$57,612	TOTAL	
										\$14,776	Land and Land Rights	303.00
-		in the second								\$38,774	Franchise & Consents	302.00
	77 (47) 487 434 (37) 444					: .!-:				\$4,062	Organization	301.00
(21,283)	•		149,962	*	3.73%		171,245	₩.		\$ 4,020,982	SUBTOTAL UTILITY PLANT	
(21,283)	↔		66,559	45	8.58%		87,842	\$>	11.32%	\$775,719	GENERAL PLANT SUBTOTA	
	•		111	↔	5.46%		111	49	5.46%	\$2,027	Misc. Equip.	347.00
,	୍ୟ		11,393	\$	12.50%		11,393	₩.	12.50%	\$91,142	Communication Equip.	346.00
				7.								Fr. 1. 1. 1955
	્ય		6,944	↔	10.77%		6,944	49	10.77%	\$64,480	Transportation	340.00
										,,, <u>-</u>		
(7,581)	49	San	2,527	€9	5,00%	2.55	10,108	49	20.00%	\$50,539	Other Machinery & Equip.	340.05
(5,634)	↔		9,391	44	12,50%		15,025	4	20.00%	\$75,126	MainFrame Software	340.04
(2,438)	٠		4,063	47	12.50%		6,501	↔	20.00%	\$32,504	MainFrame Computers	340.03
1	69		6,252	47	20.00%		6,252	€9	20.00%	\$31,261	PC Software	340.02
(5,630)	4		9,384	40	12.50%		15,014	(A)	20.00%	\$75,069	Personal Computers	340.01
•	69		1,024	69	4.74%		1,024	€9	4.74%	\$21,612	Office Furniture	340.00
·												2) (3) (4)
						i mag						图型(1) (1) (1)
						erio.		14				
	17.5 18.6	the state of the state of	NN. EXP.	AN	%	;	ANN. EXP.	A i	%	BALANCE (\$)	come to a sing on	NUMBER
			Proposed	Pro	Staffs		Proposed	P	Company	PI ANT	ACCOUNT	ACCOLINI

CONSUMERS ILLINOIS WATER COMPANY - Vermilion AVERAGE SERVICE LIFE METHOD

							*	•		3
(%)	(\$)		LIFE (Yrs.)	COST (\$)	(%) AMOUNT (\$)		RESERVE (\$)	BALANCE (\$)	TITLE	رر الالا
ENGE	ANNUAL EX		Average	UNRECOVERED	NET SALVAGE	NE	DEPRECIATION	PLANT	ACCOUNT	É

3.11%	\$605,255		\$24,363,844	(\$4,872,769)		\$0	\$19,491,075	TREATMENT EQUIPMENT SUBTOTAL	TREATM _
3.57%	\$287,263	35.0	\$10,054,200	6 (\$2,010,840)	-25%		\$8,043,360	Water Treatment Equipment Chemical Equipment	320.10 320.20
2.78%	\$317,992	45.0	\$14,309,644	6 (\$ 2,861,929)	-25%		\$11,447,715	Structures & Improvements	304.00
3.02%	\$57,657		\$2,339,302	(\$427,653)		_ :-	\$1,911,649	PUMPING PLANT SUBTOTA	
								Other Pumping Equipment	311.50
3,13%	\$44,287	40.0	\$1,771,479	(\$354,296)	-25%		\$1,417,183	Electric Pumping Equipment	311.20
3.33%	\$6,701	30.0	\$201,039	(\$10,331)	%C7-		\$293,427 \$201,039	Structures & Improvements Power Gen. Equipment	304.00 310.00
2 27%	86 660	71 73 0	*366 79/						Sall participal.
1.67%	\$44,466		\$2,938,999	(\$281,334)			\$2,657,665	SUPPLY PLANT SUBTOTAL	
1.89%	\$4,711	90.0	\$424,007	(\$174,591)	-70%		\$249,416	Supply Mains	309.00
1.67%	\$2,713	60.0	\$162,783				\$162,783	Wells & Springs	307.00
1.47%	\$10,770	75.0	\$807,758	(\$73, 433)	-10%		\$734,325	Lake, River and Other Intakes	306.00
1.50%	\$20,720	66.5	\$1,377,899				\$1,377,899	Collecting & Impounding Rese	305.00
4.17%	\$5,552	30.0	\$166,553	(\$33,311)	-25%		\$133,242	Structures & Improvements	304 00
								TOTAL THE STATE OF	10 E 10 E
***************************************									212
(%)	(\$)	LIFE (Yrs.)	COST (\$)	AMOUNT (\$)	(%)	RESERVE (\$)	BALANCE (\$)	חודב	NUMBER
PENSE	ANNUAL EXPENSE	Average	UNRECOVERED	NET SALVAGE	NET	DEPRECIATION	PLANT	ACCOUNT	ACCOUNT

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CIWC
Docket No. 00-0337 - 00-0339 Consolidated
Staff Exh. 13.0
Schedule 13.07

CONSUMERS ILLINOIS WATER COMPANY - Vermilion AVERAGE SERVICE LIFE METHOD

344.00 345.00	304.00 342.00 343.00	STREET NO. 1		339.00	335.00	334 00	334.00	331.00	330.00	304.00		ACCOUNT NUMBER
Laboratory Equip. Power Equipment	Office Structure Stores Equipment Tools, Shop & Garage Equip.		#(Care	Other Plant	Hydrants	Meters	Meter Installation	Mains	Dist Reservoirs & Standpipes	Structures		ACCOUNT TITLE
\$111,693 \$139,782	\$958,631 \$37,232 \$361,645	•	\$26,585,525		\$1,750,502	\$2,981,513	\$69,128	\$1.4,318,915 \$5.215,028	\$1,980,622	\$269,817		PLANT BALANCE (\$)
					4.*							DEPRECIATION RESERVE (\$)
50%	5% 5%				-70%	13%	-100%	-100%		-25%		(%)
\$69, 891	\$1,862 \$18,082	}	(\$16,212,605)		(\$1,225,351)	\$387,597	(\$69,128)	(\$5,215,028)		(\$67,454)		NET SALVAGE %) AMOUNT (\$)
\$111,693 \$69,891	\$35,370 \$343,563		\$42,798,130		\$2,975,853	\$2,593,916	\$138,256	\$10,430,056	\$1,980,622	\$337,271		UNRECOVERED COST (\$)
20.00 10.00	29.00 13.00				43.00	14.00	45.00	60.00	60.00	30.00		Average LIFE (Yrs.)
\$5,585 989	\$1,220 \$26,428		\$746,113		\$69,206	\$185,280	\$3,072	\$173,834	\$33,010	\$11,242	, and so	ANNUAL EXPENSE
5.00% 5.00%	3.28% 7.31%	A 00%	2.81%	5.46%	3.95%	6.21%	4.44%	3.33%	1.07%	4.17%		(PENSE

Page 2 of 3

CONSUMERS ILLINOIS WATER COMPANY - Vermilion AVERAGE SERVICE LIFE METHOD

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3.19%	\$1,771,762		\$31,612,870	(\$5,334,328)	=	\$6	\$1,107,982 \$55,543,800	TOTAL TOTAL UTILITY PLANT	
<u> </u>							\$6,248 \$133,112 \$968,622	Organization Franchise & Consents Land and Land Rights	301.00 302.00 303.00
3.25%	\$1,771,762		\$31,612,870	(\$5,334,328)		\$0	\$54,435,818	SUBTOTAL UTILITY PLANT	
8.40%	\$318,271	1	\$1,935,355	\$245,566		\$0	\$3,789,904	GENERAL PLANT SUBTOTAL	
12.50% 5.46%	\$15,517 \$9,171	8.00 18.30	\$124,138 \$167,828				\$124,138 \$167,828	Communication Equip. Misc. Equip.	346.00 347.00
10.77%	\$81,944	6.50	\$532,634	\$228,272	30%		\$760,906	340.00 Transportation	340.00
12.50% 12.50% 5.00%	\$11,758 \$20,838 \$6,276	8.00 8.00 20.00	\$94,064 \$166,707 \$125,524				\$196,745 \$94,064 \$166,707 \$125,524	MainFrame Computers MainFrame Software Other Machinery & Equip.	340.04 340.05 340.06
4.74% 12.50% 20.00%	\$8,192 \$46,259	19.00 8.00	\$155,646 \$370,069	\$17,294	10%		\$172,940 \$370,069	340.01 Office Furniture 340.02 Personal Computers	340.01 340.02
(%)	ANNUAL EXPENSE	Average LIFE (Yrs.)	UNRECOVERED COST (\$)	NET SALVAGE %) AMOUNT (\$)	NET (%)	DEPRECIATION RESERVE (\$)	PLANT BALANCE (\$)	ACCOUNT TITLE	ACCOUNT NUMBER

				**							
81,402	\$	605,394	\$	3.11%	and the state of	523,992	\$	2.69%	\$19,491,075	TREATMENT EQUIPMENT SUBTOTAL	TRE
			- 73								
•		,	₩.			1	4			Chemical Equipment	320,20
2,413	**	267,148	4	3.57%		284,735	49	3.54%	\$8,043,360	Water Treatment Equipment	320,10
78,989	\$	318,246	6	2.78%		239,257	4	2.09%	\$11,447,715	Structures & Improvements	304.00
										1000年	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
3,897	•	57,713	⇔	3.02%		53,816	49	2.82%	\$1,911,649	PUMPING PLANT SUBTOTAL	
•	6/									Other Pumping Equipment	311.50
1	₩									Diesel Pumping Equipment	311.30
696'/	4	44,358	4	3.13%		36,988	69	2.61%	\$1,417,183	Electric Pumping Equipment	311,20
(4,001)	. 4	6,695		3.33%		10,695	61	5.32%	\$201,039	Power Gen. Equipment	310,00
220		0,001		4.17.7		6,133	€	2.09%	\$293,427	Structures & Improvements	304.00
n S			1.0	3			,				\$2.18 1 1 1 1 1 1 1 1 1
	oj Leji		ν,							The state of the s	
(0,000)		£1,132		1.6/%		48,084	*	1.81%	\$2,657,665	SUPPLY PLANT SUBTOTAL	
73 6331							,			_	
624	41	4,714	49	1.89%		4,090	41	1.64%	\$249,416	Supply Mains	309.00
(2,328)	4 1	2,718	69	1.67%		5,046	49	3.10%	\$162,783	Wells & Springs	307.00
(4,700)	€9	10,795	60	1.47%		15,494	69	211%	\$734,325	Lake, River and Other Intakes	306.00
•	44	20,668	4	1.50%		20,668	49	1.50%	\$1,377,899	Collecting & Impounding Reser	305.00
2,771	69	5,556	4	4.17%		2,785	40	2.09%	\$133,242	Structures & Improvements	304.00
Protection of the second							l				
PRS. VS. PRO.	PRS.	ANN. EXP.		*	3.	ANN. EXP.	Ą	×	BALANCE (\$)	TITLE	NUMBER
		Proposed	à	Staff's		Present	Pro	Company	PLANT	ACCOUNT	ACCOUNT

Consumers Illinois Water Company - Vermillon

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									•		
NUMBER		BALANCE (\$)	×	Ą	ANN. EXP.		%	AI	ANN. EXP.	PR	PRS. VS. PRO.
						16.					Ast.
	Township of the second of the										
304.00	Structures	\$269;817	2.09%	*	5,639		4.17%	49	11,251	40	5,612
330.00	Dist Reservoirs & Standpipes	\$1,980,622	2.16%	49	42,781		1.67%	41	33,076	4	(9,705)
331.00	Mains	\$14,318,915	2.24%	₩	320,744		1.89%	49	270,627	45	(50,116)
333.00	Services	\$5,215,028	238%	4	124,118		3.33%	છ	173,660	٠,	49,543
334.00	Meter Instaliation	\$69,128	4.44%	G	3,069		4.44%	₩	3,069	4	,
334,00	Meters	\$2,981,513	3.36%	44	100,179	iste Line	6.21%	₩	185,152	4	84,973
335.00	Hydrants	\$1,750,502	2.17%	₩	37,986		3.95%	4	69,145	49	31,159
339.00	Other Plant						5.46%			a garar	
		\$26,585,525	175.45%		\$634,516		206.27%		\$745,982	₩	111,466
Shirt Shirt										7	
304,00	Office Structure	\$958,631	2.09%	41	20,035		4.00%	69	38,345	*	18,310
342.00	Stores Equipment	\$37,232	5.22%	49	1,944		3.28%	44	1,221	49	(722)
343.00	Tools, Shop & Garage Equip.	\$361,645	5.59%	44	20,216		7.31%	₩	26,436	45	6,220
344.00	Laboratory Equip.	\$111,693	24.69%	45	27,577		5.00%	€	5,585	s	(21,992)
345.00	Power Equipment	\$139,782	45.16%	49	63,126		5.00%	↔	6,989	49	(56,136)
	·										

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Consumers Illinols Water Company - Vermilion

(\$75,538)		\$1,771,825	3.19%	\$1,847,363	3.33%	\$1,107,982 \$55,643,800	TOTAL UTILITY PLANT	
						\$133,112 \$968,622	Land and Land Rights	303.00
						\$6,248		301.00
(75,538)	*	\$1,771,825	3.25%	\$1,847,363	3.39%	\$54,435,818	SUBTOTAL UTILITY PLANT	
(268,670)	40	\$ 318,284		586,955	•	\$3,789,904	GENERAL PLANT SUBTOTAL	
•	4	9,163	5,46%	9,163	5.46% \$	\$167,828	Misc. Equip.	347.00
12,265	es .	\$ 15,517	12.50%	3,252	2.62%	\$124,138	34	346.00
(26,860)	€9	81,950	10.77%	108,810	14.30%	\$760,906	340.00 Transportation	340.00
(36,163)	40	6,276	5.00%	42,440	33.81%	\$125,524		340.05
(35,525)	4		12.50%	56,364	33.81%	\$166,707	MainFrame Software	340.04
(20,045)	es es	11,758	1250%	31,803	33.81%	\$94,054	MainFrame Computers	340.03
(27, 447)	69	39,749	20.00%	67,196	33.81%	\$198,745		340.02
(78,862)	69	46,259	12.50%	125,120	33.81%	\$370,069	Personal Computers	340.01
(1,712)	44	8,197	4.74%	 9,909	5.73%	\$172,940	Office Furniture	8
					-48 			
77.0	FKO.	ANN. EXF.	3 ⁴	ANN. EXP.	3	BALANCE (\$)	375	NUMBER
	000	3	•					

Consumers Illinois Water Company - Vermilion

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	TREATMEN		320.20	320.10	304.00				311.50	311.30	311.20	310.00	304.00			, ille	1	309.00	307.00	306.00	305.00	304.00	5003	 NUMBER	ACCOUNT
	TREATMENT EQUIPMENT SUBTOTAL		Chemical Equipment	Water Treatment Equipment	Structures & Improvements		PUMPING PLANT SUBTO	e de la companya de l	Other Pumping Equipment	Diesel Pumping Equipment	Electric Pumping Equipment	Power Gen. Equipment	Structures & Improvements			SUPPLY PLANT SUBTOTAL		Supply Mains	Wells & Springs	Lake, River and Other Intak	Collecting & Impounding Res	Structures & Improvements	A Company of the Comp	 TITLE	ACCOUNT
	\$19,491,075			\$8,043,360	\$11,447,715		\$1,911,649				\$1,417,183	\$201,039	\$293,427			\$2,657,665		\$249,416	\$162,783	\$734,325	\$1,377,899	\$133,242		BALANCE (\$)	アールン
	3.11%			3.57%	2.78%		3.02%				3.13%	3.33%	2.27%			1.67%		1.89%	1.67%	1.47%	1.50%	4.17%		%	Company
	49		₩	⇔	45		40				45	Ð	49			40		49	€9	Ś	₩	€9		ANA	Froposed
	605,394			287,148	318,246		57,713				44,358	6,695	6,661			44,452		4,714	2,718	10,795	20,668	5,556		ANN. EXP.	2960
.7.																								; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	
	3.11%		-	3.57%	2.78%		3.02%				3.13%	3.33%	2.27%			1.67%		1.89%	1.67%	1.47%	1.50%	417%		%	041.0
	÷		S	€9	÷		٠٠				⇔	47	€9	-	Ý	49		45	₩.	69	65	(2		ANN	77000
	605,394			287,148	318,246		57,713				44,358	6,695	6,661			44,452		4,714	2,718	10,795	20,668	5,556		VN. EXP.	posed
							78.2																	William Commission Co.	
	\$	2.2	↔	69	€9	t gas a	₩		· 6)	: 41	49	€1	÷S	7.113		49		ψŋ	49	₩	49	€0		PRS. VS.	š.
	•		•	•	t so		•		•	1	1	•	1			'		•	ı	•	•	1		VS. PRO.	S Fee

COMPARISON OF COMPANY'S PROPOSED AND STAFF'S PROPOSED DEPRECIATION RATES

345.00	344,00	343.00	342.00	304.00	The state of the s		Sides added takens of	339.00	335.00	334.00	334.00	333.00	331.00	330.00	304.00		NUMBER	ACCOUNT
Power Equipment	Laboratory Equip.	Tools, Shop & Garage Equip	Stores Equipment	Office Structure			and the second of the second	Other Plant	Hydrants	Meters	Meter Installation	Services	Mains	Dist Reservoirs & Standpip	Stuctures		חתב	ACCOUNT
\$139,782	\$111,693	\$361,645	\$37,232	\$958,631			\$26,585,525		\$1,750,502	\$2,981,513	\$69,128	\$5,215,028	\$14,318,915	\$1,980,622	\$269,817		BALANCE (\$)	PLANT
5.00%	5.00%	7.31%	3.28%	4.00%			206.27%	5.46%	3.95%	6.21%	4.44%	3.33%	1.89%	1.67%	4.17%		%	Company
\$ 6,989	\$ 5,585	\$ 26,436	\$ 1,221	\$ 38,345			\$745,982		\$ 69,145	\$ 185,152	\$ 3,069	\$ 173,660	\$ 270,627	\$ 33,076	\$ 11,251		ANN. EXP.	Proposed
5.00%	5.00%	7.31%	3.28%	4.00%			206.27%	5.46%	3.95%	6.21%	4.44%	3.33%	1.89%	1.67%	4.17%		%	Staffs
\$ 6,989	\$ 5,585	\$ 26,436	\$ 1,221	\$ 38,345			\$745,982		\$ 69,145	\$ 185,152	\$ 3,069	\$ 173,660	\$ 270,627	\$ 33,076	\$ 11,251		ANN. EXP.	Proposed
	4		4				*		62	6	60	₩	49	40	40	- 12	288	and the second
	•		1				 •		•	•	•	•	•	•	ı		VS. PRO.	200

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COMPARISON OF COMPANY'S PROPOSED AND STAFF'S PROPOSED DEPRECIATION RATES Consumers Illinois Water Company - Vermillon

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		64 774 B25		7050L	e, e v	*1 917 957		3 1997	\$1,107,982	TOTAL	
					and the second second				\$6,248 \$133,112 \$968,622	Organization Franchise & Consents Land and Land Rights	301.00 302.00 303.00
		\$1,771,825		3.25%	and the god	384,426 \$1,837,967	₩ 4 9	3.38%	\$3,789,904 \$54,435,818	GENERAL PLANT SUBTOTA SUBTOTAL UTILITY PLANT	
₩ ₩		15,517 9,163	44 44	12.50% 5.46%	The production of	15,517 9,163	<i>↔</i> ↔	12.50% 5.46%	\$124,138 \$167,828	Communication Equip. Misc. Equip.	346.00 347.00
67		81,950	€	10.77%		81,950	↔	10.77%	\$760,906	Transportation	340.00 Transportat
9 49 to \$1.50		46,259 39,749 11,758 20,838 6,276	***	12.50% 20.00% 12.50% 12.50% 12.50%		8,197 74,014 39,749 18,813 33,341 25,105	***	20.00% 20.00% 20.00% 20.00% 20.00% 20.00%	\$172,940 \$370,069 \$198,745 \$94,064 \$166,707 \$125,524	Office Furniture Personal Computers PC Software MainFrame Computers MainFrame Software Other Machinery & Equip.	340.00 340.01 340.02 340.03 340.03 340.04
69		8197		4 74%		8 107	,	1		A 22	177
PRS. VS. PRO	C. Barriera A.	ANN. EXP.	7 3	stants		ANN. EXP.	Proj AN	Company %	BALANCE (\$)	ACCOUNT P	ACCOUNT NUMBER